

**INFLUENCE AUDIT TENURE, AUDITORS SWITCHING, FINANCIAL
DISTRESS, AND COMPANY SIZE ON THE AUDIT REPORT LAG IN
MINING SECTOR COMPANIES REGISTERED IN EXCHANGE EFFECT
INDONESIA PERIOD 2018-2021**

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ABSTRACT

This research aims to identify the effect of audit tenure, auditor switching, financial distress, and company size on audit report lag. The method applied in this research is a quantitative method by processing secondary data which is collected through the official website of IDX. The population includes all the mining companies listed on the Indonesia Stock Exchange (IDX), with a total of 48 companies in 2018-2021. Then, by using a purposive sampling technique to determine the sample, 42 companies were taken as samples with 129 observations data over a period of 4 years. In order to realize the purpose of this research, SPSS application was used to analyze data with multiple linear regression analysis technique. Simultaneous tests resulted that audit tenure, auditor switching, financial distress, and company size together have a significant effect on audit report lag. Meanwhile, the results of partial tests are only financial distress that has a negative and significant effect on audit report lag, while audit tenure has no effect on audit report lag. US well as auditor switching and company size.

Keywords: Auditing Reports Lag, Auditing Tenure, Auditors Switching, Financial Distress, Company Size

1. Introduction

The Indonesian Stock Exchange (BEI) or also known as the Indonesia Stock Exchange (IDX) is an official Indonesian government institution that provides facilities for support all activity sell buy share in company go public to party investors. In era development business Which increasingly fast This, amount investors market capital Keep going experience enhancement Which Enough significant. Originate from data statistics public Which appeared by PT Custodian Central Effect Indonesia (KSEI), on end year 2018 Towards the end of 2019, there was a growth in the number of investors, which was initially 1,619,372 to 2,484,354. In fact, when the Covid-19 pandemic was still hitting at the end of 2020 investors new often popping up until penetrate number 3,880,753 Then even reached 4 million investors as of January 2021. It was recorded that during 2018-2021 it had registered 217 new companies on BEI. This makes BEI the most active exchange in ASEAN in the last four years.

Company mining is company Which move in activity utilize natural resources in the form of coal, oil and gas, metals, as well as mineral. For operate activity the, needed cost or capital Which No small, but the benefits to be gained are also comparable, namely very large so the mining sector industry has also become much sought after by local and foreign investors. Before make decision investment, know performance finance something company really important. Financial performance can be proven through

financial reports. Widhiasari & Budiarta (2016) put forward that report finance is Wrong One instrument Which very useful for do measurement and evaluation performance company especially go company public as well as support sustainability company That.

Dewi & Yuyetta (2014) explain that time span from the end of the year company books up to a financial report is ready audited is audit report lag. Matter This related tightly with accuracy time publish report finance. There is lateness in report information finance can caused on decreasing relevance information the. Because That, auditors sued for capable finish task the audit in a way appropriate time so that report finance still Can served with transparent to para decision maker.

Referring to previous research, there are several factors which influence auditing reports lag, like auditing tenure. Auditing tenure is amount year since auditor/KAP audit report finance A company (Diastiningsih & Tenaya, 2017). The public will doubt the independence and quality of the auditor if a relationship is established Which too long between the auditor with auditee.

Other factors is switching auditors or replacement auditors which is defined as a step taken by the company in the form of terminating ties with old auditor and appoint a new auditor (Yanthi et al., 2020). Based on article 11 paragraph (1) in PP no. 20 of 2015 it is written that a public accountant can only provide audit services to the same entity for a maximum of (5) five consecutive financial years join in. The provision of audit services to the entity can be provided again after (2) two years book consecutively no given.

Furthermore, a factor that also influences audit report lag is financial distress. Financial distress is known as a phase of weakening financial conditions in a company which makes the company record a loss in its books. If this condition is left sustainable, so can give rise to bankruptcy (Sari & Kesumaningrum, 2019).

Size company is scale for categorize big or small something companies that can be calculated in many ways, one of which is total assets (Widiastuti & Kartika, 2018). For company Which scale big, amount asset Which owned play role important for produce level profit Which high (Kumala et al., 2022).

In accordance fill from Regulation Financial Services Authority Number 44/POJK.04/2016 about Report Institution Storage and Completion, chapter 7 paragraph (2) that "Report finance annual must be delivered to Authority Service Finance most slow 90 (ninety) days from the end date of the financial year." If there is a delay exceeding within this time limit, the company will be subject to sanctions in the form of fines in accordance with the provisions II.6.3 of Exchange Regulation Number IH concerning sanctions . However, on March 18 2020, the Financial Services Authority (OJK) relaxed the deadline for submitting reports and implementation of the General Meeting of Shareholders (GMS) due to certain status conditions emergency disaster epidemic disease consequence virus corona Which set government until May 29 2020 is considered to be able to influence the ability of capital market industry players in organize GMS, preparation and delivery report finance in a way on time. Therefore, the deadline for submitting financial reports was extended for two months from the deadline for the obligation to submit the report, which is what it should be end March becomes May.

Although extension time delivery report finance has official implemented, there are still 91 companies that were given written warning I by the IDX Because Not yet convey report finance Which end per 31 December 2021. Furthermore, as many as 68 companies still have not fulfilled their delivery obligations report finance after given warning written I charged warning written II and a fine of IDR 50 million, as well as a written warning

III and a fine of IDR 150 million to 49 company Which Not yet Also fulfil his obligations publish report audited finances per 31 December 2021 And Not yet pay fine Rp 50 million as Which has mentioned previously.

As for there is Lots study about auditing reports lag Which the result Still varies so researchers are interested in analyzing it again. The thing that differentiates study This with study previous located on period observation, sector the company used as the research object and the independent variables studied. Study This Also as form improvement study Which done Ginting & Hutabarat (2022), Where study the recommend addition amount sample with involving other sub-sectors of mining companies. Additionally, the use of variables auditor switching and tenure audits are indicated to obtain much better results representative.

2. Theoretical Background

2.1 Impact of Audit Tenure to Auditing Reports Lag

Annisa's (2018) research results show that this is the case negative influence of audit tenure towards audit report lag, where the longer the engagement period between the auditors of a KAP with clients will optimally increase the auditor's insight and experience about system operational activity business client Which Then can minimize the possibility of inefficiencies occurring during audits that lead to cases of failed audits. So from that, produces audit report lag Which short.

2.2 Influence Auditors Switching Against Audits Reports Lag

According to Praptika & Rasmini (2016) auditor switching has a positive effect on audits reporting lag. When the company replaces the auditor, the auditor needs more time to understand the characteristics and business systems of their clients. That causes financial report audit process walk slow which means it will extend audit report lag.

2.3 Financial Influence Distress Against Audits Reports Lag

Based on results study Saputri et al. (2021), financial distress impact towards audit report lag. If the company is experiencing financial difficulties high level, auditors are required to carry out risk checks in the form of control risk and detection risks before starting further auditing which of course results in an audit reports lag increase (Praptika & Rasmini, 2016).

2.4 Influence Size Company To Auditing Reports Lag

Suryanti, Astuti & Harimurti (2018) stated that company size has influence significant to auditing reports lag . Company Which have asset big tend rather fast inform report finance the audit compared to company small Because management considered will give incentive Forshorten the audit process. Therefore, the larger the scale of the company, the will increasingly reducing auditing reporting lag .

3. Methods

3.1 Type Study

Study This apply method study quantitative. According to Duli (2019: 3) “Quantitative research is the activity of collecting, processing, analyzing and presenting databased on the amount or number of things done objectively to solve something problem or test a hypothesis to develop general principles.”

3.2 Population and Sample

Population is a generalized area consisting of objects/subjects that have quality and characteristics certain Which set by researcher for studied and then withdrawn the conclusion (Sugiyono, 2013: 80). As for Which made as the population in this study is all mining companies listed on the IDX during 4 periods study, namely from 2018-2021. Sugiyono (2013: 81) mention that “sample is part from amount and characteristics Which owned by that population. What Which studied from sample That, the conclusions will be applicable to the population.” In this research, samples were taken with technique purposive sampling Which interpreted Sugiyono (2013: 85) as technique determination sample with consideration certain. Following This is criteria Which has set by researchers include:

Table 1. Criteria Sample Study

No	Criteria	Total
1	Company mining Which registered on the IDX year 2018-2021	48
2	Company Which No publish report finance	(6)
Amount company Which become sample		42
Amount sample study during period observation (42 x 4 year)		168
Data outliers		(39)
Total sample study		129

3.3 Type, Source, And Technique Collection Data

The types of data used by researchers include quantitative and qualitative data. Understanding Quantitative data according to Sugiyono (2015: 23) is data in the form of numbers or data Qualitative data is scored (scoring), while qualitative data is data in the form words, schemes and pictures. The data studied comes from the official website www.idx.co.id. And site other which is relevant with object of research. Collection data use method non-participant observation is carried out by observing, studying and processing data secondary form report finance annual company mining Which published on the IDX throughout 2018-2021.

3.4 Variable Study

Table 2. Definition Operational Variable

Variable	Definition	Indicator	Scale
Auditing Tenure (X 1)	The term of the employment contract for inspect report finance between Accounting Firms Public (HOOD) with auditee.	Total year engagement between auditor of a KAP with client Which The same.	Ratio
Auditors Switching (X 2)	Action Where company transitioning the old auditor to auditors Which new sake maintain independence and objectivity auditors as well as guard flavor believe party external in auditing.	If company replace auditors = 1 If the company doesn't replace auditors = 0	Nominal

Financial Distress (X 3)	Period crisis finance Which experienced company so that make company difficulty in pay off his obligations.	Model Altman Z- score $Z = 1.2 X 1 + 1.4 X 2 + 3.3 X 3 + 0.6 X 4 + 0.999 X 5$	Ratio
Size Company (X 4)	Scale base Which become classification as large or small company	Firm size = Ln (Total Asset)	Ratio
Auditing Reports Lag (Y)	Duration between end period accountancy with date signing of the auditor's report independent in time processing auditing to report finance published has been completed	ARL = Publication Date Audit Report – Date Closed Book Report Finance	Ratio

3.5 Test Classical Assumptions

3.5.1 Test Normality

Ghozali (2018) explained that the aim of the normality test is to ensure is variable dependent and independent on model regression has own distribution normal or not. A decent regression model must show normally distributed data or almost normal where the curve does not lean to the right or left. In test Kolmogorov-Smirnov, distribution data said normal If mark significance > 0.05 , temporary data distribution not normal if mark significance < 0.05 .

3.5.2 Test Multicollinearity

Function test multicollinearity is for detect is There is correlation or strong relationship between independent variables in the regression model (Ghozali, 2018). A model regression is declared good if the independent variable is not correlated with each other. Multicollinearity testing is determined by the tolerance value and Variance Inflation Factor (VIF). If the tolerance value is > 0.10 and $VIF < 10$, it means there is no multicollinearity. but if the tolerance value < 0.10 and $VIF > 10$, meaning the opposite.

3.5.3 Test Heteroscedasticity

The purpose of carrying out a heteroscedasticity test according to Ghozali (2018) is to find out is in A model regression contain difference variance from residuals something observation to another observation. It would be better if there is no problem of heteroscedasticity that model. One way to carry out this test is with the Glejser test. If value significance > 0.05 , then heteroscedasticity not occur.

3.5.4 Test Autocorrelation

According to Ghozali (2018) an autocorrelation test is needed to find correlation between confounding errors in period t and the previous period $(t-1)$ in a linear regression model. The condition for a good regression is that it must be free from autocorrelation. Through the Durbin-Watson (DW) technique, it is determined if $d < dL$ or $d > 4 - dL$, indicating the presence of autocorrelation. Meanwhile, if $dU < d < 4 - dU$, this indicates there is no autocorrelation and if $dL < d < dU$ or $4 - dU < d < 4 - dL$, then a definite conclusion cannot be taken.

3.6 Model Analysis Data Study

3.6.1 Analysis Regression Linear Multiple

Below is the regression equation used by researchers: $Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + e$

Information:

- Y = Audit Report Lag
- α = Constant
- $\beta_1, \beta_2, \beta_3, \beta_4$ = Regression coefficient of each independent variable
- X_1 = Tenure Audit
- X_2 = Auditors Switching
- X_3 = Financial Distress
- X_4 = Size Company
- e = Error

3.7 Test Coefficient of Determination (Adjusted R2)

Coefficient determination explained by Ghozali (2018) role for measure how far the regression model is skilled in influencing variations in the dependent variable. Mark Adjusted R Square ranges from zero to one. The closer the value is to one This means that the existing independent variables are able to provide almost all the information considered it is necessary to predict variations dependent variable.

3.8 Test Hypothesis by Simultaneous (F Test)

Ghozali (2018) disclose that test F beneficial for conclude the influence of all independent variables together on the dependent variable in the model. When $F_{count} \leq F_{table}$ with a significance level > 0.05 , then H_0 is accepted And H_a _ rejected, meaning no There is influence between variables free to variable bound.

3.9 Test Hypothesis by Partial (Test t)

Ghozali's (2018) opinion regarding the use of the t test is to determine the magnitude of the effect variable exogenous to variable endogenous in a way Partial Can is known. When number significance > 0.05 , then H_0 is accepted and H_a is rejected, proving that the independent variable is notinfluential on the dependent variable.

4. Results and Discussion

4.1 Test Classical Assumptions

4.1.1 Test Normality

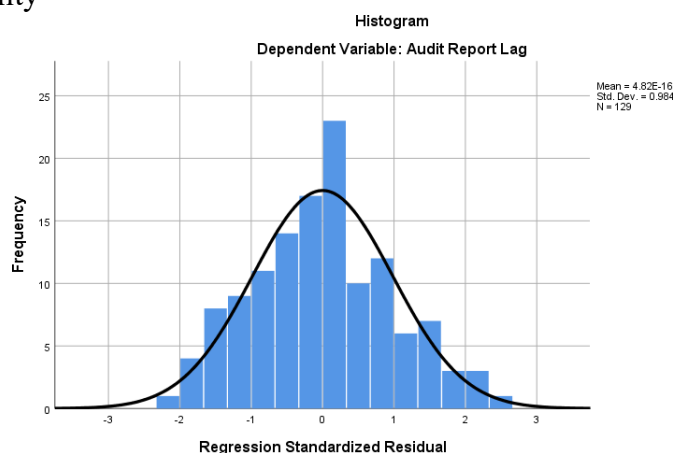


Figure 1. Test Histogram Normality

Seen on picture in on, curve appropriate is at in middle shaped bell Which describe research data normally distributed.

4.1.2 Test Multicollinearity

Table 3. Results Test Multicollinearity

Model		Collinearity Statistics	
		Tolerance	VIF
1	Auditing Tenure	,214	4,676
	Auditors Switching	,214	4,672
	Financial Distress	,988	1,012
	Size Company	,973	1,027

a. Dependent Variables: Auditing Reports Lag

The test results show that there is no multicollinearity between the variables independent. As mark tolerance from auditing tenure and auditors switching, that is of 0.214, financial distress of 0.988, and company size of 0.973 which meaning > 0.10 . Then, VIF from audit tenure is worth 4.676, auditor switching is worth 4,672, financial distress worth 1,012, And size company worth 1,027 Where everything < 10 .

4.1.3 Test Heteroscedasticity

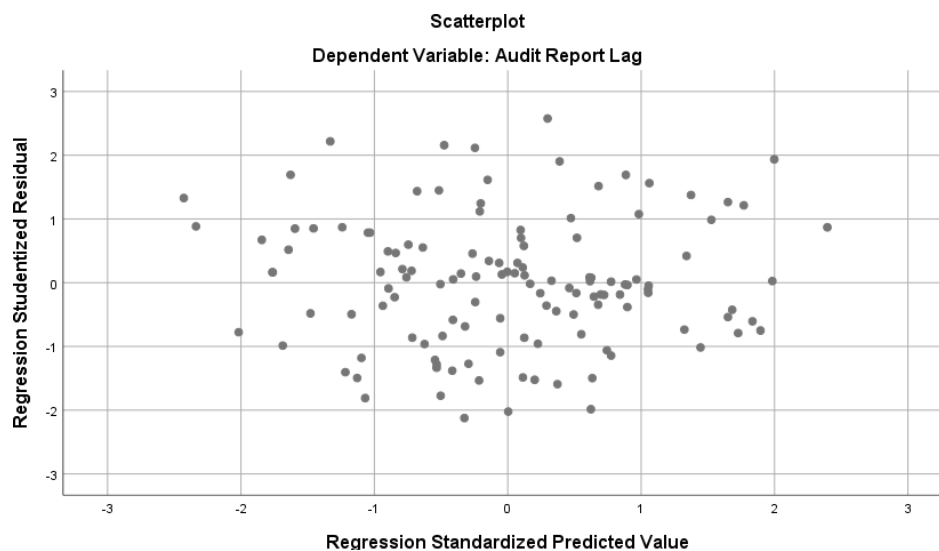


Figure 2. Scatterplots

In Figure 2, you can see many points scattered widely around the number 0 axis Y without create something specific pattern so that free from heteroscedasticity.

4.1.4 Test Autocorrelation

Table 4. Results Test Durbin-Watson

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,388 ^a	,151	,123	17.61329	1,325

a. Predictors: (Constant), Company Size, Financial Distress, AuditorSwitching, Tenure Audit

b. Dependent Variable: Audit Reports Lag

The autocorrelation test results table above shows a number of Durbin-Watson values 1.325 with the number of independent variables (k) = 4 and the number of samples (n) = 129, it is obtained $dL = 1.6492$, then $dU = 1.7769$. In this case, $d < dL = 1.325 < 1.6492$ which results positive autocorrelation occurs. An alternative way to overcome this problem is to enter lag variable dependent become one of variable independent (Paradise, 2004).

4.2 Analysis Regression Linear Multiple

Table 5. Test Results Regression

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	89,650	13,938		6,432	,000
	Auditing Tenure	3,095	4,397	.126	,704	,483
	Auditors Switching	8,884	6,728	,236	1,320	,189
	Financial Distress	-.003	,001	-.357	-4,290	,000
	Size Company	,000	,000	-.078	-.928	,355

a. Dependent Variables: Auditing Report Lag

The regression equation based on table 5 is interpreted as follows: $Y = 89,650 + 3.095X_1 + 8.884X_2 - 0.003X_3 + 0.000X_4 + e$

1. Constant worth 89,650 indicated If mark auditing tenure, auditors switching, financial distress, and the company size does not change or is zero, then the value of the audit report lag is 89,650.
2. Coefficient auditing tenure a number 3,095 indicated that every time auditing tenure increase, so audit value report lag Also join in increase as much 3,095.
3. Coefficient auditors switching a number 8,884 indicated that every time auditors switching increase, so audit value reports lags too join in increase as many as 8,884.
4. Coefficient financial distress a number -0.003 indicated that every time financial distress increases, then value audit report lag will decrease as much 0.003.
5. Coefficient size company a number 0,000 indicated that every time sizecompany increases, then audit value report lag too join in increase as much 0,000.

4.3 Test Coefficient of Determination (Adjusted R2)

Table 6. Results Test Coefficient Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.388 ^a	.151	.123	17.61329

a. Predictors: (Constant), Company Size, Financial Distress, Auditor Switching, Tenure Audit

b. Dependent Variable: Audit Reports Lag

Referring to table 6, the Adjusted R² value found is 0.123. These results means that the variable auditing tenure, switching auditors, financial distress, and size company only influence auditing reports lag as much 12.3%, whereas 87.7% the rest influenced by other variables Which not described in this research model.

4.4 Test Hypothesis by Simultaneous (Test F)

Table 7. Test results F

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6822.942	4	1705.735	5,498	,000 ^b
	Residual	38468.283	124	310.228		
	Total	45291.225	128			

a. Dependent Variables: Auditing Reports Lag

b. Predictors: (Constant), Company Size, Financial Distress, Auditor Switching, Tenure Audit

Table 7 presents the calculated F value $> F_{table} = 5.498 > 2.44$ with a significance level $0.000 < 0.05$. F table is found from the F distribution table with df for numerator = 4 and df for denominator = $129 - 4 = 125$. With thereby, H₅ Which state auditing tenure, auditors switching, financial distress, and size company influential in a way simultaneous to auditing report lag accepted.

4.5 Test Hypothesis Partially (Test t)

Table 8. Test Results t

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	89,650	13,938		6,432	,000
	Auditing Tenure	3,095	4,397	.126	,704	,483
	Auditors Switching	8,884	6,728	,236	1,320	,189
	Financial Distress	-.003	,001	-.357	-4,290	,000
	Size Company	,000	,000	-.078	-.928	,355

a. Dependent Variables: Auditing Reports Lag

Past results test t on table in on, can explained that:

1. Audit tenure variable has a calculated t value of 0.704 with a significance figure, namely $0.483 > 0.05$ so that prove auditing tenure No influential in a way Partial against the audit report lag which means H₁ is rejected. The results of this study coincide with study Makhabati & Adiwibowo (2019) And Sabatini & Vestary (2019). However, different with study Aini & Nurwulan (2022) And Saputri et al. (2021) Which find tenure audit significant positive effect to audit report lag.
2. Auditor switching variable has a calculated t value of 1.320 with a significance figure, namely $0.189 > 0.05$, thus proving that auditor switching has no effect Partial to auditing reports lag which mean H₂ is rejected. Results study This one way with research by Saputri et al. (2021) and Yanthi et al. (2020). However, it is the opposite with study Aini & Nurwulan (2022) And Sariningsih et al. (2021) Which conclude auditors switching effect positive significant to auditing reports lag.
3. Financial distress variable has a calculated t value of -4,290 with a significance number, namely $0.000 < 0.05$, thus proving that financial distress is partially influential significant negative impact on audit report lag, which means H₃ is accepted. Results of this research supported by Himawan & Venda (2020) and Siahaan et al. (2019). Not supported by Putri & Silaen (2022) and Rahayu et al. (2021) who argue that financial distress No influence on audit report lag.

4. Size company own mark t_{count} as big as -0.928 with number significance, that is $0.355 > 0.05$ so that prove size company No influential in a way Partial to auditing reports lag Which means H_4 rejected. Results This research is in accordance with research by Ginting & Hutabarat (2022) and Gazali & Amanah (2021). However, contrary to research by Tirtajaya & Effendi (2022) and Sunarsih et al. (2021) which states that company size has a positive effect on audit report lag.

5. Conclusion

After analyzing the research results and testing hypotheses about the influence of audits tenure, auditor switching, financial distress, and company size on audit report lag in mining sector companies listed on the Indonesia Stock Exchange (BEI) period 2018-2021, so conclusion Which can be written is as following:

- 1) Auditing tenure in a way partial has no effect to audit report lag.
- 2) Auditors switching automatically Partial No influence on auditing reports lag.
- 3) Financial distress in a way Partial influential negative and significant to auditing reportslag.
- 4) Size company as a whole partial no influence on auditing reports lag.
- 5) Auditing tenure, auditors switching, financial distress, And size company simultaneouslyinfluential significant towards audit report lag.

With regard to the research that has been carried out and the results that researchers have obtained, in lower this is a number of suggestions Which can submitted by researcher:

- 1) For researcher furthermore, expected for add variable other Which can used as an independent variable that has a greater influence on the audit report lag because the adjusted R square value in this study is still relatively small. Besides That, expected also for multiply sample and period observation so that maximize research results considering the period coverage in this research only limited to four years, and there were 39 outlier data that had to be removed from the total sample.
- 2) For company management, it would be good to be more diligent in maintaining stable financial performance and tend to be alert to events that occur trigger the occurrence of financial distress because with the Altman model Z- score calculation, it was found that 21 of the 42 sample companies were classified as experiencing financial distress. Where these conditions tested Can influence audit report lag.

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